

STATE OF CALIFORNIA



STATE BOARD OF EQUALIZATION

2020 N STREET, SACRAMENTO, CALIFORNIA
(P O BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

January 4, 1980

GEORGE R REILLY

First District, San Francisco

ERNEST J DRONENBURG, JR.

Second District, San Diego

WILLIAM M BENNETT

Third District, San Rafael

RICHARD NEVINS

Fourth District, Pasadena

KENNETH CORY

Controller, Sacramento

DOUGLAS D BELL

Executive Secretary

No. 80/1

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing a listing of letters sent by us to county assessors during 1979. This list is arranged numerically and indicates the date and subject of the letters. We plan to send the next list in three months and will continue to furnish this information at quarterly intervals.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

1979 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/1	January 2	Listing of Letters to County Assessors
79/2	January 2	Assessors' Supervisory Personnel
79/3	January 2	County Assessors' List
79/4	January 3	Summary of Proposed Legislation Number 1
79/5	January 11	Proposed Assessors' Handbook Section 579, <u>Appraisal of Wrecking Yards</u>
79/6	January 9	Orientation Program for Newly Elected Assessors
79/7	January 11	State and County Aircraft Registrants
79/8	January 11	Delay in Issuance of Assessors' Handbook Section 581, <u>Equipment Index Factors and Inventory Ratios</u>
79/9	January 11	Glenn County Assessment Practices Survey
79/10	January 15	Legislation Affecting Audit Results and Appeals
79/11	January 18	Summary of Proposed Legislation Number 2
79/12	January 17	List of Transfers
79/13	January 19	Appraisal Policy Statements 9 and 23
79/14	January 18	Welfare Exemption - Rehabilitation-Living Quarters Forms for 1979
79/15	January 18	Property Leased to an Exempt Organization
79/16	January 18	Inclusion of Sales Tax in Value Computations for Equipment Leased to Federal Instrumentalities
79/17	January 18	1978 Homeowners' Exemption Multiple Claims List Number 3
79/18	January 18	Issuance of Assessors' Handbook Section 581, <u>Equipment Index Factors and Inventory Ratios</u>
79/19	January 22	Business Inventory Exemption - General Aircraft - Correction
79/20	January 22	1979 Property Tax Calendar
79/21	January 23	Revenue and Taxation Code Section 225, Transshipment Exemption Declared Invalid
79/22	January 23	Assessed Valuations of Publicly Owned Lands
79/23	January 26	California Property Tax Cases in Litigation
79/24	January 30	The Valuation of Timberland Preserve Zone Properties
79/25	February 1	1979-80 Contract Audit Program
79/26	February 5	Assessors' Handbook Section 581, <u>Equipment Index Factors and Inventory Ratios</u>
79/27	February 2	Summary of Proposed Legislation Number 3
79/28	February 5	Revisions and Additions to Open-Space Statutes

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/29	February 9	Transshipment Exemption - Clarification
79/30	February 9	Welfare Exemption
79/31	February 13	Commercial Aircraft Allocations
79/32	February 14	Assessors' Handbook Section 588, <u>Lessors and Consignors</u>
79/33	February 13	Property Tax Rules 460-471
79/34	February 16	Amendment to Assessors' Letter No. 78/137, Valuation of Private, Fee Owned Property Subject to Lease Agreements
79/35	February 20	Information Directory - State Board of Equalization
79/36	February 23	Assessors' Handbook Section 533.80 Update
79/37	February 22	Restrictions in Valuing Section 236 Housing by the Income Approach
79/38	February 21	San Bernardino County Assessment Practices Survey
79/39	February 27	Real Property Value Changes
79/40	February 27	Taxable Municipally Owned Property
79/41	February 27	Public Law 92-313, Lease-Purchase Contracts
79/42	February 28	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
79/43	March 1	Homeowners' Exemption—Escape Assessment Under Section 531.6
79/44	March 1	Universal Life Church - Irrevocable Dedication Letters
79/45	February 28	Summary of Proposed Legislation Number 4
79/46	March 1	Commercial Aircraft Allocations
79/47	March 1	AH 532.10 Update
79/48	February 28	Ventura County Assessment Practices Survey
79/49	March 1	Assessors' Supervisory Personnel
79/50	March 8	Summary of Proposed Legislation Number 5 - AB 156/SB 17
79/51	March 16	1979 Exemption Guidelines
79/52	March 15	SB 239, Craven (Chapter 4, Statutes of 1979)
79/53	March 15	Exemption of Certain Cargo Containers
79/54	March 15	Open-Space Contracts May Include Improvements
79/55	March 16	Assessors' Handbook Section 581A, <u>Survivor Curve Percent Good Factors for Industrial Machinery and Equipment</u>
79/56	March 20	Assessors' Handbook Section 222, <u>Standard Form List</u>

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/57	March 20	Board Rules 906, 901.5, 907, 908, 909, 910, & 911, 912, 913, 914, 915, 916, 1002
79/58	March 22	Advanced Certification of Appraisers
79/59	March 20	Effect of Proposition 8 Upon Machinery and Equipment Valuation
79/60	March 20	List of Companies Entering Into Contracts With the California Pollution Control Financing Authority
79/61	March 23	Summary of Proposed Legislation Number 6
79/62	March 27	Property Tax Rules 460-471
79/63	March 28	1979 Petroleum Products Value Schedule
79/64	April 3	Homeowners' Exemption Claim Form Not Mailed or Not Mailed Timely by the Assessor
79/65	April 3	Disabled Veterans' \$15,000 Exemption Income Limitation
79/66	April 3	Amplification of Attorney General's Opinion on the Assessor's Right of Trespass on Private Property
79/67	April 3	Listing of Letters to County Assessors
79/68	April 3	Mailing Schedule
79/69	April 3	Guidelines for the Approval of Training for Appraiser
79/70	April 4	Property Tax Rule 468
79/71	April 4	Property Tax Rules 1001 & 1003
79/72	April 11	Placer County Assessment Practices Survey
79/73	April 13	Summary of Proposed Legislation Number 7
79/74	April 17	Quarterly Listing of Aircraft Registrants
79/75	April 16	Situs of Linen Supply
79/76	April 17	Extension of 1978-79 Appeals Period
79/77	April 23	Summary of Proposed Legislation Number 8
79/78	April 27	Aircraft Registrants as of March 1979
79/79	April 27	Summary of Proposed Legislation Number 9
79/80	May 1	Vessels Eligible for 1 Percent Assessment
79/81	May 3	Correction to Disabled Veterans' \$15,000 Exemption Income Limitation--Request for Statistics
79/82	May 3	Staff Assignments
79/83	May 9	1975 Base Year Value Determination
79/84	May 4	Summary of Proposed Legislation Number 10
79/85	May 10	Assessors' Handbook Section 531, <u>Residential Building Costs</u>

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/86	May 11	Summary of Proposed Legislation Number 11
79/87	May 11	Proposed Rule 460.1
79/88	May 18	State Board of Equalization Appraisal Courses for 1979-80
79/89	May 18	Los Angeles County Assessment Practices Survey
79/90	May 18	Summary of Proposed Legislation Number 12
79/91	May 22	Property Tax Rule 468
79/92	May 22	Property Tax Rules 1001 & 1003
79/93	May 25	California Property Tax Cases in Litigation
79/94	June 1	Report of Training Status
79/95	May 31	Property Tax Rule 460.1
79/96	June 1	Summary of Proposed Legislation Number 13
79/97	June 7	Homeowners' Match for 1979
79/98	June 7	Homeowners' Exemption Claim Forms 1980
79/99	June 7	Mendocino and Yuba County Assessment Practices Surveys
79/100	June 7	Assessment Appeal Application
79/101	June 12	Homeowners' Exemption, Property in Escrow
79/102	June 12	Classification of Disabled Veterans' Exemption Claims for Purposes of Subvention
79/103	June 12	Homeowners' Exemption Termination Notice Mailed with Tax Bill
79/104	June 18	Summary of Proposed Legislation Number 14
79/105	June 18	Harvest Value Schedules
79/106	June 20	Extension of the Roll
79/107	June 26	Property Tax Rule 460.1
79/108	June 26	Correction of 1979 Disabled Veterans' Property Tax Exemption Form
79/109	June 29	Public Hearing for 1980 Property Statements
79/110	July 2	Assessment Appeal Application
79/111	June 29	Summary of Proposed Legislation Number 15
79/112	June 29	Property Tax Rules 460-471
79/113	July 3	Tax Rate on General Aircraft
79/114	July 9	Property Tax Rule 468
79/115	July 9	Property Tax Rules 1001 & 1003
79/116	July 6	Summary of Proposed Legislation Number 16
79/117	July 10	Meeting to Discuss One-Stop Tax Service for Vessels
79/118	July 13	Application of AB 1488 on 1979 Roll

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/119	July 13	Extensions for 1979 Roll Preparation
79/120	July 20	Extension of Personal Property Exemption - Revenue and Taxation Code, Section 213.6
79/121	July 20	Summary of Proposed Legislation Number 17
79/122	July 24	Meeting of the Vessel One-Stop Tax Service Study Team
79/123	July 25	Boat Assessments—Possible Tax Avoidance
79/124	July 25	Arbitrary and Escape Assessments
79/125	July 24	Property Tax Rules 460-467 & 469-471
79/126	July 27	Homeowners' Exemption Reporting
79/127	July 26	Appraiser Certification Examination
79/128	July 27	Summary of Proposed Legislation Number 18
79/129	July 27	Fresno County Assessment Practices Survey
79/130	August 3	Revised Schedule for Homeowners' Match for 1979
79/131	August 3	Information Regarding Assessment of Open-Space Properties and Unrestricted Trees and Vines
79/132	August 3	Listing of Letters to County Assessors
79/133	August 3	Summary of Proposed Legislation Number 19
79/134	August 6	San Luis Obispo County Assessment Practices Survey
79/135	August 7	Taxpayer Underreporting
79/136	August 7	Disabled Veterans' Property Tax Exemption
79/137	August 10	AH 531.10, Page 15, 3-1-80, <u>Residential Building Costs</u>
79/138	August 8	Meeting of the Vessel One-Stop Tax Service Study Team
79/139	August 10	Homeowners' Exemption—Escape Assessments Under Section 531.6 as Amended by AB 1488
79/140	August 9	Training
79/141	August 13	Change of Ownership Statement
79/142	August 21	Summons to a Meeting at Sacramento
79/143	August 28	Effect of Assembly Bill 1488 Upon Fixtures and Machinery and Equipment Classified as Improvements
79/144	August 22	Failure to File Penalties—Multiple Business Locations
79/145	August 27	Property Tax Rules 460-471
79/146	August 28	Property Statement Forms and Tax Returns for 1980
79/147	August 28	Information Directory - State Board of Equalization
79/148	August 31	Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code, Yield Rate Component - 1980 Lien Date

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/149	August 31	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3 and 439.4 of the Revenue and Taxation Code, Yield Rate Component 1980 Lien Date
79/150	August 31	Summary of Proposed Legislation Number 20
79/151	August 31	Lease and Leaseback of Public Property
79/152	September 4	1979-80 Salary Survey Questionnaire
79/153	September 7	Local Equalization Hearings Questionnaire
79/154	August 31	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
79/155	September 7	Guidelines to Differentiate Between a Lease and a Conditional Sales Contract
79/156	September 7	Verification of Principal Residence (Homeowners' Multiple Claims Listing No. 1 for 1979 Claims)
79/157	September 12	Change of Ownership Statement
79/158	September 7	Allocating Added Property Tax Revenues Due to Increased Assessed Values
79/159	September 11	Meeting of the Vessel One-Stop Tax Service Study Team
79/160	September 26	Annual Conference Program
79/161	September 14	Summary of Proposed Legislation Number 21
79/162	September 26	1979 Workshop Schedule
79/163	September 28	1975-76 Escape Assessments
79/164	September 28	Summary of Proposed Legislation Number 22
79/165	October 2	1980 Assessors' Regional Conferences
79/166	October 1	1980 Property Statement Revisions--Business Inventories
79/167	October 2	Meeting of the Vessel One-Stop Tax Service Study Team
79/168	October 5	Transshipment Exemption Legislation Prohibits Retroactive Escapes
79/169	October 12	1980 Claim for Exemption Forms
79/170	October 10	Exemption of Business Inventories
79/171	October 5	Effect of Assembly Bill 1488 Upon Escape Assessments and Refunds
79/172	October 9	Rule 1025, Value of Timberland
79/173	October 16	Specifications and Procedures for Approval of 1980 Exemption Claim Forms and Checklist
79/174	October 12	Property Tax Rules 460, 461, 462, 463, 465, 466, 467, 470, and 471

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/175	October 11	List of Transfers (1979-80)
79/176	October 11	Monthly Listing of Aircraft Activity
79/177	October 12	AH 502, Change of Ownership Statement
79/178	October 16	Legislation Affecting Mandatory Audits
79/179	October 16	Publication of California Property Tax Laws
79/180	October 19	Assessment Appeals
79/181	October 18	Property Tax Rules 460, 461, 462, 463, 465, 466, 467, 470, and 471
79/182	October 16	Assembly Bill 1488 and Taxable Possessory Interests
79/183	October 19	Legislative Action on Various Exemptions
79/184	October 26	Correction of Letter 79/135 Dated August 7, 1979
79/185	October 16	Revised Property Statement Forms for 1980
79/186	October 19	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms - Supersedes Letter to Assessors 79/154 Dated August 31, 1979
79/187	October 19	Information Regarding Assessment of Nonprofit Golf Courses, Enforceably Restricted Historical Properties and Taxable Government-Owned Properties
79/188	October 22	Sutter County Assessment Practices Survey
79/189	October 22	Yolo County Assessment Practices Survey
79/190	October 30	Listing of Letters to County Assessors
79/191	October 26	Change in Ownership by Acquisition of Corporate Stock - Section 64(c) of the Revenue and Taxation Code as Added by Assembly Bill 1488 (Chapter 242) and Amended by Assembly Bill 1019 (Chapter 1161)
79/192	November 2	Budget, Staff, and Roll Data
79/193	November 5	Modoc County Assessment Practices Survey
79/194	November 5	Siskiyou County Assessment Practices Survey
79/195	November 6	Welfare Exemption - Organizations Funded by Government
79/196	November 6	Information Regarding Assessment of Mineral Properties
79/197	-	No letter this number
79/198	November 16	Taxable Status of Certain Insurance Companies' Personal Property
79/199	November 13	Welfare Exemption--Museums and Libraries; Works of Art Exemption
79/200	November 13	Verification of Principal Residence, Homeowners' Multiple Claims Listing No. 2

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
79/201	November 16	Veterans' Exemption Claim Form for 1980
79/202	November 20	Salary Survey 1979-80
79/203	November 27	The Full Name of Assessee to be Shown on the 1980 Assessment Roll
79/204	November 30	Newly Constructed Property
79/205	November 23	Adjustment of Timber Yield Tax Rate and Timber Reserve Fund Tax Rate and Property Tax Rule 1025, Value of Timberland
79/206	November 26	Disabled Veteran - Late Filing for 1979
79/207	November 30	Revisions in Calamity and Disaster Relief Assessment Procedures in Light of Assembly Bills 1488 and 1019
79/208	December 4	1979 Property Tax Legislation
79/209	November 30	Harvest Value Schedules
79/210	December 11	Revisions to Open-Space Statutes
79/211	December 11	Business Inventory Subventions
79/212	December 14	Additional Information on Assessment Appeals
79/213	December 13	Property Tax Rules 460-471
79/214	December 21	Schedule of Appraisal Courses for 1980
79/215	December 21	Assessment at 100 Percent of Full Value
79/216	December 21	Assessment of Agricultural Properties Under Land Conservation Act Contracts
79/217	January 2	Questionnaire for Special Survey of Agricultural Open-Space Property
79/218	January 2	Correction of Letter 79/170 Relating to Financial Corporations